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From:

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To:

Cc:

Subject: RE: Forms 1042 and 8804

The non-resident alien can file an original return at any time. His section 6501 statute has not begun to run. The TEFRA returns do not shorten his section 6501 period. They only provided a minimum 3 year period during which no partner's section 6501 statute will expire with respect to partnership items.